



Financial Reports

(Unaudited)

December 31, 2016



Finance Department

Donna B. Williams, CGFM
Director

Timothy E. Schroer, CPA, CGMA
Deputy Director

April 11, 2017

The Honorable Hardie Davis, Mayor
Members of the Augusta Georgia Commission
Janice Allen Jackson, Administrator
535 Telfair Street
Augusta GA 30901

Dear Mayor Davis, Members of the Commission, and Ms. Jackson:

Consistent with the practice of keeping the Mayor and Commission apprised of the financial condition of the government, we present the preliminary financial reports of several major operational funds for the year ended December 31, 2016. This presentation differs slightly from that of the quarterly financial reports, which is a cash basis report with the focus on several major funds. The General Fund and Law Enforcement Fund have been combined. This format more closely resembles that of the yearend financial audit.

The results presented today are preliminary and will differ from the results reported in the annual audit. The audit reporting combines several operating funds into the general fund as required by auditing standards. The attached reports present preliminary results of the combined General and Law Enforcement funds, Urban Services fund, Fire Protection and Water and Sewerage on an operational basis. Reports for Sales Tax collections are also included since these revenues have a major impact on the level of our governmental operations.

For the 2016 fiscal year, with no further accruals or adjustments, the General and Law Enforcement funds combined would show total revenue exceeding expenditures by \$3,379,357, or slightly more than 2.2% of the total budget of \$152,361,600. Under GAAP (General Accepted Accounting Principles), we are required to make accruals for obligations for expenditures that were incurred but not yet expended at fiscal yearend. Adjustments for the timing of revenue collections such as ad valorem taxes are also required. These adjustments are prepared both by staff and by external auditors over the next several months.

In October 2016, Augusta received a check in the amount of \$2,066,252.56 for payment of amounts appealed on two claims related to 2014 ice storm expenses. This amount would replace unassigned reserves used in 2014. The third budgeted installment of \$1,125,000 to replace assigned reserves used to fund ice storm debris removal expenses from 2014 will be made from the amount of excess revenue, leaving \$188,105 as an additional increase to unassigned fund balance. Augusta awaits a response to its remaining appeal for expenses incurred and for reimbursement of expenses previously approved but not paid.

The 2016 budget included \$335,000 for fourth quarter start up fund for a Probation Office. However, the business relationship with the private probation provider ended early and the Augusta's unit began operation on July 1 with a planned staffing level of 24. In addition to experiencing an increased level of expenses, the newly formed department collected revenue. At year end the expenses exceeded revenue by \$82,320. I recommend that the difference should be funded from contingency.

Health care costs continue to rise but there is some good news to go with the increase. Overall, while there was an increase in the amounts spent, most of that increase was due to a 14% increase in pharmacy benefits with 73% of that increase due to specialty drugs. Starting in 2017 a new pharmacy benefit manager was retained and a cost reduction was projected and included in the 2017 budget. The amount for medical claims paid for active employees decreased by 2.4% in 2016 but the amount paid for retiree's health care benefits did not enjoy the same reduction. The amount that employees and retirees contribute to health care will be one area that must be addressed in the upcoming year, since adjustments have not occurred in a number of years.

The Fire Protection Fund's main revenue stream comes from insurance premium taxes distributed by the state insurance commissioner. In 2016, the amount received was \$12.2 million, \$375,000 higher than budgeted. Property and TAVT tax also exceeded amounts budgeted by \$209,000. The approved expenditure of \$465,000 for an additional truck did not occur during the year, but will be carried forward as a capital item for 2017. These items combined with other expenditure under runs netted a surplus of \$1,060,780 for Fire Protection.

Please remember that the statements received today are *preliminary*. Audited statements for all funds for the fiscal year ending December 31, 2016 will be presented to the Commission in late June or early July depending on the timing of the completion of the reports and scheduled commission meetings.

Sincerely



Donna B. Williams, CGFM
Finance Director
Augusta Richmond County

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of December 31, 2016

1. GENERAL FUND and LAW ENFORCEMENT COMBINED

Revenues:

Total revenue collections are 97.6% of the annual budget as compared to 100% for the previous year. Fines and fees collected by the state court system were \$700,000 lower in 2016 when compared to 2015. Revenue from other sources of taxes such as franchise revenue from electric and telephone providers was approximately \$770,000 below budgeted levels. Other revenues relating to inmate population such as inmate commissary sales and reimbursement from the state for prisoners are at budgeted levels.

Sales tax revenues ended the year at 94.29% or \$1.78 million short of budgeted amounts and \$1.4 million higher than 2015 amounts. Sales tax collections have been below budget projections for the entire year.

In 2016, \$2,066,252 was received as reimbursement for expense related to the 2014 ice storm. GAAP requires that the reimbursement be recorded as current year revenue and is included in the “intergovernmental revenue” category.

Expenditures:

Total expenditures are 95.88% of the annual budget compared to 98.74% for the previous year. Expenditures for salaries and employee benefits are at budgeted levels. Costs related to Augusta’s self-insured health benefit program rose over the previous year, but analysis indicates costs continue to be less than a fully insured program would generate. Pharmacy claims were the largest cost driver in 2016 with a 14% increase over 2015. The increased utilization of specialty drugs accounted for 73% of this increase. A new pharmacy benefit manager was engaged starting in 2017 and it is anticipated that costs should be lower than 2016.

Continuing lower fuel prices combined with lower consumption of fuel in gallons than 2015 resulted in a difference between actual cost and budget of \$705,770. The largest item in the Non-Departmental category is \$1.125 million to replace reserves used for the ice storm.

The adopted budget for 2016 appropriated \$1,043,590 for general fund contingencies. At year-end \$245,325 remained. The two largest uses funded a legal settlements (\$241,890) and \$333,500 to establish the in-house probation office. All uses from the contingency account require authorization by the Augusta Commission.

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of December 31, 2016

2. URBAN SERVICES (271)

Revenue:

Total revenue is 96.6% of the annual budget as compared to 93.4% for the same period last year. Ad valorem taxes and motor vehicle/TAVT collections were \$70,000 short of budgeted levels. Ad valorem tax collections in the Urban Service District are used to pay for services such as Fire Protection and Street Lights, which are paid for separately as either mill rates or fees in the Suburban district. Actual collections year to date are similar to 2015, however the total budget is smaller resulting in the differences in percentage of budget to actual.

Local Option Sales Tax collections for 2016 were \$252,112 more than in 2015, still fell short of the budget by \$272,000.

Expenditures:

Transfers out to other funds exceeded budgeted levels due to higher than budgeted health insurance costs. The combined effect of the revenue shortfall and expenditure overrun left the fund with a deficit of \$768,513, which will be absorbed by existing fund balance.

3. FIRE PROTECTION (274)

Revenues:

Revenue for 2016 was 100% of budget as compared to 101% for the same time last year. Insurance premium taxes, which are a designated source of revenue for fire protection and are calculated by a formula set by the state, were \$12.2 million in 2016 compared to \$11.3 million in 2015. This amount exceeded the budget by \$374,000.

Expenditures:

Total expenditures for the year were 96.3% of budget compared to 100% for 2015. Personnel related expenditures, which comprise 85% of the total operating budget are at 98% of budgeted levels. While total personnel costs are at targeted amount, two areas, health insurance costs and overtime exceeded budgetary amounts. There will continue to be some amount of regularly occurring overtime due to FLSA requirements relating to firefighter's schedules.

Revenue exceeded expenditures by \$1,060,759 in 2016. Of that amount, \$465,500 is obligated in 2017 for an approved purchase, which was not completed during the current year.

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of December 31, 2016

4. WATER AND SEWERAGE (506)

Revenues:

Revenues billed for services are 103.5% of annual budget, or \$91.5 million. During the same period in 2015, the percentage was 92.4% or \$89.6 million

Expenditures:

Total operating expenditures for 2016 were 82.2 % of the annual budget. No major variances were noted.

Capital Projects:

As construction typically occurs over several years, fund balance appropriation is used to account for funds not provided by current year operations. To comply with budgetary policies the funding and expenditures for capital projects carryover are shown as a use of fund balance and transfers out respectively. The sources of revenues to fund capital projects are operations or the issuance of revenue bonds.

Notes to the financial reports

Basis of Accounting: The attached preliminary financial reports are presented on the modified accrual basis of accounting, which differs from the interim financial reports, which are presented using the cash basis of accounting. The most significant difference between cash basis and modified accrual basis of accounting is the recording of accrued expenditures and revenue. Management has determined that any potential benefit that may be derived from preparing the interim financial reports on a modified accrual basis would be lost by the amount of resource required to prepare the financial reports on this basis.

AUGUSTA GEORGIA
Statement of Revenues and Expenditures
For the Periods ended 12/31/16 and 12/31/15
(unaudited)
GENERAL FUND and LAW ENFORCEMENT

	December 31, 2016			December 31, 2015		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ 112,096,390	\$ 110,562,576	98.63%	\$ 109,779,050	\$ 109,507,882	99.75%
Licenses and Permits	1,852,030	1,764,337	95.27%	1,786,920	1,887,734	105.64%
Intergovernmental Revenue	6,760,450	7,290,278	107.84%	5,968,135	6,085,703	101.97%
Charges for Services	20,181,160	19,868,797	98.45%	19,137,170	18,873,567	98.62%
Fines and Forfeitures	5,355,560	5,054,775	94.38%	4,615,450	5,800,369	125.67%
Investment Income	385,500	571,928	148.36%	350,750	347,539	99.08%
Contributions and Donations	54,520	34,394	63.09%	42,500	24,732	58.19%
Miscellaneous Revenue	1,206,410	1,190,741	98.70%	1,122,960	1,200,720	106.92%
Other Financing Sources	-	-		-	-	
Property Sale	273,350	212,931	77.90%	520,000	190,822	36.70%
Fund Balance Appropriation	1,924,990	-	0.00%	247,100	-	0.00%
Total Revenue	150,090,360	146,550,757	97.64%	143,570,035	143,919,068	100.24%
Expenditures						
Personal Services and Employee Benefits	92,260,865	92,857,222	100.65%	90,182,850	92,153,207	102.18%
Purchased/Contract Services	18,257,915	15,165,998	83.07%	17,577,695	15,028,170	85.50%
Supplies	21,684,640	18,315,675	84.46%	20,715,735	18,894,107	91.21%
Capital Outlay	500,860	258,593	51.63%	127,730	113,648	88.98%
Interfund/Interdepartmental	7,352,530	6,417,881	87.29%	7,613,380	6,863,680	90.15%
Other Costs	6,377,275	6,383,164	100.09%	5,699,510	5,759,487	101.05%
Debt Service	-	-	0.00%	-	-	0.00%
Cost Reimbursement	(366,400)	(358,291)	97.79%	(894,900)	(858,787)	95.96%
Non-Departmental	(1,045,895)	-	0.00%	(1,301,115)	-	0.00%
Total Expenditures	145,021,790	139,040,242	95.88%	139,720,885	137,953,512	98.74%
Excess (deficiency) of revenues over (under) expenditures from operations	5,068,570	7,510,515	148.18%	3,849,150	5,965,556	154.98%
Other Financing Sources (uses)						
Transfers in	2,271,240	2,326,741	102.44%	10,806,240	9,560,307	88.47%
Transfers out	7,339,810	6,457,899	87.98%	14,655,390	12,844,276	87.64%
Total other financing sources (uses)	(5,068,570)	(4,131,158)	81.51%	(3,849,150)	(3,283,969)	85.32%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 3,379,357		\$ -	\$ 2,681,587	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures
For the Periods ended 12/31/16 and 12/31/15
(unaudited)
URBAN SERVICE DISTRICT

	<u>December 31, 2016</u>			<u>December 31, 2015</u>		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
Revenue						
Taxes	\$ 9,941,110	\$ 9,590,012	96.47%	\$ 10,092,160	\$ 9,472,159	93.86%
Investment Income	10,000	18,659	186.59%	-	18,850	0.00%
Fund Balance Appropriation	-	-	0.00%	65,580	-	0.00%
Total Revenue	<u>9,951,110</u>	<u>9,608,671</u>	<u>96.56%</u>	<u>10,157,740</u>	<u>9,491,009</u>	<u>93.44%</u>
Expenditures						
Personal Services and Employee Benefits	6,290	9,366	148.90%	6,070	6,070	100.00%
Supplies	19,500	(6,780)	-34.77%	-	-	0.00%
Interfund/Interdepartmental	13,340	13,340	100.00%	18,220	18,220	100.00%
Total Expenditures	<u>39,130</u>	<u>15,926</u>	<u>40.70%</u>	<u>24,290</u>	<u>24,290</u>	<u>100.00%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>9,911,980</u>	<u>9,592,745</u>	<u>96.78%</u>	<u>10,133,450</u>	<u>9,466,719</u>	<u>93.42%</u>
Other Financing Sources (uses)						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out	9,911,980	10,361,258	-104.53%	10,133,450	10,427,418	102.90%
Total other financing sources (uses)	<u>(9,911,980)</u>	<u>(10,361,258)</u>	<u>104.53%</u>	<u>(10,133,450)</u>	<u>(10,427,418)</u>	<u>102.90%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (768,513)</u>		<u>\$ -</u>	<u>\$ (960,699)</u>	

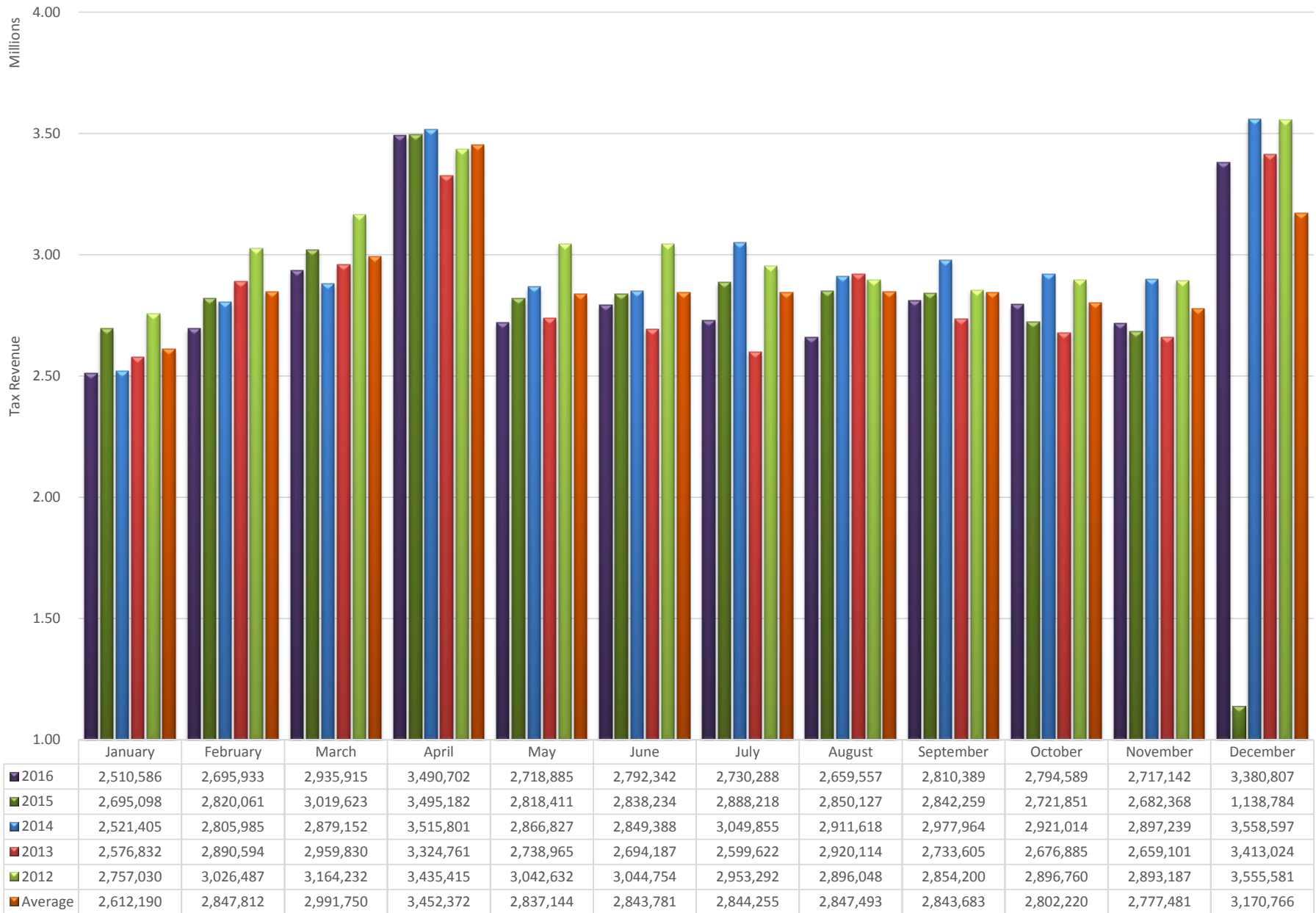
AUGUSTA GEORGIA
Statement of Revenues and Expenditures
For the Periods ended 12/31/16 and 12/31/15
(unaudited)
FIRE PROTECTION

	December 31, 2016			December 31, 2015		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
Revenue						
Taxes	\$ 19,634,470	\$ 20,212,698	102.94%	\$ 18,266,150	\$ 19,207,382	105.15%
Licenses and Permits	-	-	0.00%	-	-	0.00%
Intergovernmental Revenue	610,170	610,170	100.00%	542,720	542,720	100.00%
Charges for Services	176,260	178,152	101.07%	166,990	159,343	95.42%
Investment Income	25,000	36,334	145.34%	20,000	25,880	129.40%
Contributions and Donations	2,500	-	0.00%	5,000	5,500	110.00%
Miscellaneous Revenue	-	1,500	0.00%	-	1,009	0.00%
Other Financing Sources						
Property Sales	-	4,150	0.00%	-	9,014	0.00%
Encumbrance Carry forward	54,930	-	0.00%	-	-	0.00%
Capital Project Carry forward	-	-	0.00%	278,110	-	0.00%
Fund Balance Appropriation	465,510	-	0.00%	480,740	-	0.00%
Total Revenue	<u>20,968,840</u>	<u>21,043,004</u>	<u>100.35%</u>	<u>19,759,710</u>	<u>19,950,848</u>	<u>100.97%</u>
Expenditures						
Personal Services and Employee Benefits	22,681,490	22,251,321	98.10%	20,393,540	21,357,969	104.73%
Purchased/Contract Services	803,360	784,793	97.69%	780,660	623,157	79.82%
Supplies	1,811,780	1,630,853	90.01%	2,418,030	2,020,974	83.58%
Capital Outlay	313,290	54,926	17.53%	821,240	763,231	92.94%
Interfund/Interdepartmental	1,062,260	994,272	93.60%	981,300	980,476	99.92%
Non-Departmental	30,580	-	0.00%	100,000	-	0.00%
Total Expenditures	<u>26,702,760</u>	<u>25,716,165</u>	<u>96.31%</u>	<u>25,494,770</u>	<u>25,745,807</u>	<u>100.98%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>(5,733,920)</u>	<u>(4,673,161)</u>	<u>81.50%</u>	<u>(5,735,060)</u>	<u>(5,794,959)</u>	<u>101.04%</u>
Other Financing Sources (uses)						
Transfers in	5,778,500	5,778,500	100.00%	5,778,500	5,778,500	100.00%
Transfers out	44,580	44,580	100.00%	43,440	43,440	100.00%
Total other financing sources (uses)	<u>5,733,920</u>	<u>5,733,920</u>	<u>100.00%</u>	<u>5,735,060</u>	<u>5,735,060</u>	<u>100.00%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 1,060,759</u>		<u>\$ -</u>	<u>\$ (59,899)</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures
For the Periods ended 12/31/16 and 12/31/15
(unaudited)
WATER SEWERAGE

	December 31, 2016			December 31, 2015		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
Revenue						
Intergovernmental Revenue	\$ 9,502,860	\$ 8,430,831	88.72%	\$ 7,506,810	\$ 8,163,317	108.75%
Charges for Services	79,086,390	83,044,211	105.00%	89,677,690	81,401,309	90.77%
Investment Income	52,000	72,545	139.51%	50,000	80,513	161.03%
Miscellaneous Revenue	322,100	507,943	157.70%	280,000	430,649	153.80%
Other Financing Sources						
Property Sales	35,000	33,882	96.81%	-	17,882	0.00%
Fund Balance Appropriations	44,540,030	-	0.00%	50,579,700	-	0.00%
Total Revenue	<u>133,538,380</u>	<u>92,089,412</u>	<u>68.96%</u>	<u>148,094,200</u>	<u>90,093,670</u>	<u>60.84%</u>
Expenditures						
Personal Services and Employee Benefits	18,884,170	16,601,435	87.91%	16,878,380	15,553,772	92.15%
Purchased/Contract Services	12,481,290	11,012,930	88.24%	12,830,710	10,603,784	82.64%
Supplies	12,948,230	9,853,144	76.10%	12,289,210	9,453,520	76.93%
Capital Outlay	5,432,700	-	0.00%	7,955,860	-	0.00%
Interfund/Interdepartmental	9,583,990	9,476,549	98.88%	9,836,970	9,907,342	100.72%
Depreciation/Amortization	29,600,200	29,600,200	100.00%	28,850,200	29,061,782	100.73%
Other Costs	904,000	1,020,747	112.91%	1,100,000	743,489	67.59%
Debt Service	5,364,760	805,839	15.02%	6,529,640	1,015,327	15.55%
Cost Reimbursement	-	-	0.00%	-	-	0.00%
Non-Departmental	140,900	-	0.00%	193,780	-	0.00%
Total Expenditures	<u>95,340,240</u>	<u>78,370,844</u>	<u>82.20%</u>	<u>96,464,750</u>	<u>76,339,016</u>	<u>79.14%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>38,198,140</u>	<u>13,718,568</u>	<u>35.91%</u>	<u>51,629,450</u>	<u>13,754,654</u>	<u>26.64%</u>
Other Financing Sources (uses)						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out						
W&S Capital Project Fund	6,581,240	3,321,505	50.47%	18,500,280	3,231,778	17.47%
W&S Debt Service Funds	31,616,900	31,646,560	100.09%	33,129,170	31,626,010	95.46%
Total other financing sources (uses)	<u>(38,198,140)</u>	<u>(34,968,065)</u>	<u>91.54%</u>	<u>(51,629,450)</u>	<u>(34,857,788)</u>	<u>67.52%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (21,249,497)</u>		<u>\$ -</u>	<u>\$ (21,103,134)</u>	

Augusta Georgia
Sales Tax Revenue - LOST
2012 to 2016



**Augusta Georgia
Sales Tax Receipts
as of December 31, 2016**

	Month Total	Actual 1/1/16 to 12/31/16	2016 Budget	YTD % Change from Prior Year	% of Budget collected	Budgeted Collection %
LOST						
General Fund	680,588.71	6,892,632.25	7,310,000.00	4.17%	94.29%	100.00%
Law Enforcement	2,215,533.47	22,437,717.76	23,800,000.00	4.17%	94.28%	100.00%
Urban	484,684.49	4,906,780.49	5,180,000.00	4.17%	94.73%	100.00%
SPLOST	3,525,244.88	35,698,350.60	37,200,000.00	4.20%	95.96%	100.00%
T - SPLOST						
CSRA Region	6,561,275.38	65,560,881.95	69,618,500.00		94.17%	100.00%
Augusta						
Revenue Generated	3,343,148.13	33,053,102.86				
Revenue Received	332,001.30	3,322,014.25	4,000,000.00		83.05%	100.00%
Title Ad Valorem Tax						
TAVT - LOST portion	143,835.38	1,189,925.03	1,800,000.00			
TAVT - SPLOST portion	147,402.50	1,219,435.22	1,800,000.00			
TAVT	<u>291,237.88</u>	<u>2,409,360.25</u>	<u>3,600,000.00</u>	<u>-58.55%</u>	<u>66.93%</u>	<u>100.00%</u>

Comparative Revenue Collections				
For The Month Ended				
	December 31, 2016	December 31, 2015	\$ Change	% Change
LOST	3,380,806.67	1,138,783.97	2,242,022.71	66.32%
SPLOST	3,525,244.88	1,221,475.57	2,303,769.31	65.35%
TAVT	291,237.88	459,795.76	(168,557.88)	-57.88%
Year To Date				
	December 31, 2016	December 31, 2015	\$ Change	% Change
LOST	34,237,130.51	32,810,214.96	1,426,915.55	4.17%
SPLOST	35,698,350.60	34,199,195.08	1,499,155.52	4.20%
TAVT	2,409,360.25	3,819,969.44	(1,410,609.19)	-58.55%
LOST + TAVT	36,646,490.76	36,630,184.40	16,306.36	0.04%

Augusta Georgia
Report of Projects funded through
Special Purpose Local Option Sales Tax (SPLOST)
Year Approved: 1992
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 12/31/16	Encumbrances as of 12/31/16	Total Cost	Balance Project Budget
Construction in Progress								
Phase II	Rock Creek / Warren Lake Restoration	\$ -	\$ 1,245,608	\$ 1,116,249	\$ 137,913	\$ -	\$ 1,254,162	\$ (8,554)
Phase II	Wayfinding Signage Program	\$ -	\$ 1,200,000	\$ 1,200,000	-	-	\$ 1,200,000	-
Phase II	3rd Level Canal cleaning	700,000	733,559	588,419	-	-	\$ 588,419	145,140
	Total Construction in Progress	<u>\$ 700,000</u>	<u>\$ 3,179,167</u>	<u>\$ 2,904,669</u>	<u>\$ 137,913</u>	<u>\$ -</u>	<u>\$ 3,042,582</u>	<u>\$ 136,585</u>
Fund Balance 12-31-15		282,755						
Current expenditures and project budgets		<u>274,498</u>						
Available for project costs		<u><u>8,257</u></u>						

Augusta Georgia
Report of Projects funded through
Special Purpose Local Option Sales Tax (SPLOST)
Year Approved: 1996
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 12/31/2016	Encumbrances as of 12/31/16	Total Cost	Balance Project Budget
Construction in Progress								
Phase III	Belair Road improvement	\$ 2,361,000	\$ 2,361,000	\$ 614,941	\$ 11,532	\$ 1,304,504	\$ 1,930,977	\$ 430,023
Phase III	Travis/ Plantation Road	2,361,000	183,366	183,366	-	-	183,366	-
Phase III	SR 4/15th @cr 2207(Central Ave)	-	117,434	32,233	-	-	32,233	85,201
Phase III	Old Savannah Road/ Twigg Street	2,060,000	5,582,450	1,139,048	56,126	4,371,909	5,567,084	15,366
Phase III	Bobby Jones Expressway	165,000	115,461	115,461	-	-	115,461	(0)
Phase III	Wrightsboro Road	1,984,000	3,072,151	2,993,598	-	-	2,993,598	78,554
Phase III	Windsor Spring Road	2,133,000	4,546,595	4,546,595	-	-	4,546,595	-
Phase III	Alexander Drive	2,022,795	6,615,930	6,565,930	-	-	6,565,930	-
Phase III	Marvin Griffin Road	1,375,600	3,482,034	1,260,847	7,503	106,368	1,374,718	1,857,316
Phase III	New administrative offices	2,350,000	2,377,325	1,183,514	1,193,810	-	2,377,324	0
Phase III	Oates Creek Rehab Proj	-	213,266	213,266	-	-	213,266	-
Phase III	Wilkerson Garden	-	697,555	497,092	-	55,480	552,572	144,983
Phase III	Kimberly Clark Industrial Park	2,215,000	2,215,633	962,826	90,733	-	1,053,559	1,162,074
Phase III	Municipal Building	8,721,250	8,599,865	8,599,865	-	-	8,599,865	(0)
Phase III	Morgan Road	1,571,000	4,955,407	4,955,408	-	-	4,955,408	(0)
Phase III	Big Oak Park renovation	65,000	47,118	47,118	-	-	47,118	-
Phase III	Gordon Highway median barrier	185,000	3,554	3,554	-	-	3,554	(0)
Phase III	Woodlake Subdivision	939,000	93,817	43,817	-	-	43,817	0
Phase III	Windsor Spring Rd Sec IV	-	1,928,673	1,574,893	-	276,059	1,850,951	77,722
Phase III	Windsor Spring Rd Sec V	-	2,069,298	1,797,397	44,704	28,411	1,870,511	198,787
Phase III	Dover-Lyman Project	-	2,000,016	32,499	11,792	193,640	237,931	1,762,085
Phase III	Wrightsboro Road Adaptive Traffic Control	-	62,929	62,929	-	-	62,929	-
Phase III	Washington Road Adaptive Traffic Control	-	119,058	119,058	-	-	119,058	-
Phase III	Broad Street Sanitary Sewer	-	240,447	144,004	-	-	144,004	96,443
Phase III	6th Street handicap ramp	517,347	625,358	611,966	-	-	611,966	13,392
Phase III	Turknett Springs Detention	228,161	306,132	306,132	-	-	306,132	-
Phase III	Hyde Park Drainage Improvements	-	1,207,619	1,206,516	-	-	1,206,516	1,103
Phase III	Paving various roads	50,000	133	133	-	-	133	0
Phase III	Rae's Creek Trunk/Sewer	-	808,993	808,993	-	-	808,993	-
Phase III	Street Drainage Improvement - East Augusta	-	882,919	882,919	-	-	882,919	-
Phase III	Floyd Creek Drainage Improvement	-	-	-	-	-	-	-
Phase III	Paving - Pats lane Projects	-	166,050	139,593	7,288	20,284	167,165	(1,115)
Phase III	Frontage Road Resurfacing	-	250,000	229,335	-	-	229,335	20,665
Phase III	Immaculate Conception	250,000	253,281	253,281	-	-	253,281	-
Total Construction in Progress		\$ 31,554,153	\$ 56,200,868	\$ 42,128,126	\$ 1,423,488	\$ 6,356,654	\$ 49,908,268	\$ 5,942,600

Fund Balance 12-31-15	13,854,254
Current expenditures and project budgets	13,722,742
Available for project costs	<u>131,512</u>

Augusta Georgia
Report of Projects funded through
Special Purpose Local Option Sales Tax (SPLOST)
Year Approved: 2001
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 12/31/16	Encumbrances as of 12/31/16	Total Cost	Balance Project Budget
Constuction in Progress								
Phase IV	Savannah Place Park	\$ 455,000	\$ 843,488	\$ 843,488	\$ -	\$ -	\$ 843,488	\$ -
Phase IV	JLEC reroofing and improvements	395,500	413,347	204,666	-	-	204,666	208,681
Phase IV	JLEC improvements	565,000	977,681	626,532	-	-	626,532	351,149
Phase IV	Judicial/Courts Building	20,000,000	28,047,164	27,642,328	-	-	27,642,328	404,836
Phase IV	Miscellaneous grading & drainage	4,650,000	4,032,636	3,902,934	-	-	3,902,934	129,702
Phase IV	Resurfacing County Forces	5,975,000	1,609,111	1,543,542	-	-	1,543,542	65,569
Phase IV	Resurfacing	8,500,000	9,580,467	9,168,776	-	-	9,168,776	411,691
Phase IV	Rail Road crossing improvement	750,000	825,258	101,238	-	-	101,238	724,020
Phase IV	Downtown traffic signal & street light- upgrades-A (Broad Street Area)	2,656,200	3,365,741	3,093,521	239,631	-	3,333,153	32,588
Phase IV	Downtown traffic signal & street light upgrades-B (Telfair Street Area)	1,469,000	1,736,979	1,268,056	-	436,316	1,704,372	32,607
Phase IV	Wrightsboro Road Widening Phase I	3,143,700	1,730,977	1,292,711	7,405	25,649	1,325,764	405,213
Phase IV	Springfield Village	200,000	200,000	81,284	-	-	81,284	118,716
Phase IV	Paving various dirt roads	1,000,000	920,725	346,883	-	-	346,883	573,842
Phase IV	East Boundary Street & drainage improvements	1,318,700	171,413	171,413	-	-	171,413	-
Phase IV	Wrightsboro Road improvements	1,500,000	1,714,969	1,514,968	-	-	1,514,968	200,001
Phase IV	Walton Way Extension / Davis Road	350,000	356,940	82,892	-	-	82,892	274,048
Phase IV	Windsor Spring Road Section IV	1,250,000	1,300,500	382,670	-	217,798	600,468	700,032
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	1,257,484	7,484	-	28,411	35,895	1,221,589
Phase IV	St. Sebastian Way/Greene St/ 15th Street	3,457,800	13,978,967	13,978,967	-	-	13,978,967	-
Phase IV	Traffic improvement	621,500	857,352	839,626	-	-	839,626	17,726
Phase IV	ANIC/Hopkins Street Improvements	2,000,000	1,333,550	1,074,423	-	-	1,074,423	259,127
Phase IV	Windsor Spring Road Section IV (Willis Foreman to Tobacco Road)	678,000	772,825	772,825	-	-	772,825	-
Phase IV	DDA	-	859,248	791,157	-	-	791,157	68,091
Phase IV	St Sebastian Way/Greene St	-	722,700	208,853	-	-	208,853	513,847
Phase IV	Lake Aumond Dam Improvements	-	121,204	108,221	-	-	108,221	12,983
Phase IV	Belair Hills Estate	-	7,147,891	7,147,174	-	-	7,147,174	717
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	1,102,789	1,070,717	22,648	-	1,093,365	9,424
Phase IV	Augusta Museum of History	-	1,135,500	1,133,616	-	-	1,133,616	1,884
Phase IV	Willis Foreman Road Bridge Study	-	155,773	155,773	-	-	155,773	-
Phase IV	Willis Foreman Road Bridge	-	2,433,570	1,558,209	-	-	1,558,209	875,361
Phase IV	13th Street Streetscape	-	100,125	3,625	-	-	3,625	96,500
Phase IV	Renovation of Administrative Center	-	2,556,946	2,270,935	-	-	2,270,935	286,011
Phase IV	Paving Various Roads - Phase X	-	2,010,859	1,979,567	-	-	1,979,567	31,292
Phase IV	Augusta Levee Certification	-	1,140,518	1,064,622	-	-	1,064,622	75,896
Phase IV	Rocky Creek Drainage Project	-	3,857,295	873,450	-	-	873,450	2,983,845
Phase IV	Bus Barn	-	3,397,356	2,800,132	-	-	2,800,132	597,225
Phase IV	Industry Infrastructure	-	822,627	785,408	-	-	785,408	37,219
Phase IV	On Call Construction Services	100,271	278,000	250,270	20,892	-	271,162	6,838
Phase IV	On Call Appraisal Services	120,000	120,000	117,164	-	-	117,164	2,836
Phase IV	Wrightsboro Road Drainage	-	806,300	806,242	-	-	806,242	58
Phase IV	Frontage Road	-	809,500	809,284	-	-	809,284	216
Total Construction in Progress		\$ 61,155,671	\$ 105,605,775	\$ 92,875,645	\$ 290,577	\$ 708,174	\$ 93,874,396	\$ 11,731,379

Fund Balance 12-31-15
Current expenditures and project budgets
Available for project costs

18,527,270
12,730,130
5,797,140

Augusta Georgia
Report of Projects funded through
Special Purpose Local Option Sales Tax (SPLOST)
Year Approved: 2006
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost 12/31/16	Encumbrances as of 12/31/16	Total Cost	Balance Project Budget
Construction in Progress								
Phase V	Exhibit Hall	\$ 20,000,000	\$ 29,708,450	\$ 28,218,038	\$ -	\$ -	\$ 28,218,038	\$ 1,490,412
Phase V	Redundant Fiber Ring	1,000,000	947,254	923,457	-	-	923,457	23,797
Phase V	Digital Othophotography	286,480	445,504	443,853	-	-	443,853	1,651
Phase V	Wireless Access Point	200,000	202,079	201,097	-	-	201,097	982
Phase V	Software Application Consolidation		1,000,000	221,269	106,581	42,331	370,181	629,819
Phase V	Disaster Recovery Plan	400,000	412,146	404,664	-	-	404,664	7,482
Phase V	Flood Land Acquisition	500,000	1,960,000	1,957,882	-	-	1,957,882	2,118
Phase V	Wrightsboro Road Project	4,000,000	4,000,000	-	-	-	-	4,000,000
Phase V	Marks Church Road Improvement	2,500,000	2,000,000	1,787,508	61,769	9,648	1,858,925	141,075
Phase V	D'Antignac Street Flood Avoidance	1,000,000	4,835,602	4,835,602	-	-	4,835,602	-
Phase V	Augusta Soccer Park	180,000	180,077	165,629	-	-	165,629	14,448
Phase V	Apple Valley Park	315,000	315,559	300,554	-	-	300,554	15,005
Phase V	WT Johnson Park	67,500	67,500	63,636	-	-	63,636	3,864
Phase V	MM Scott Park	270,000	271,999	233,923	-	-	233,923	38,076
Phase V	Valley Park	22,500	22,541	13,345	-	-	13,345	9,196
Phase V	Land Acquisition	180,000	235,000	218,194	12,000	-	230,194	4,806
Phase V	Dyess Park	63,000	63,007	32,504	-	-	32,504	30,503
Phase V	Brookfield Park	45,000	45,025	41,294	-	-	41,294	3,731
Phase V	Lake Olmstead Park	207,000	207,000	200,888	-	-	200,888	6,112
Phase V	Blythe Park	180,000	220,000	167,980	46,868	4,544	219,392	608
Phase V	Meadowbrook Park	108,000	108,000	81,203	-	-	81,203	26,797
Phase V	Administration - Recreation	500,000	643,572	643,572	-	-	643,572	-
Phase V	Old Government House	45,000	45,000	40,700	-	-	40,700	4,300
Phase V	Carrie Mays Park - CNG Remediation	-	345,000	342,400	-	-	342,400	2,600
Phase V	Doughty Park	27,000	27,216	14,662	-	-	14,662	12,554
Phase V	Fleming Park	67,500	67,514	62,882	-	-	62,882	4,632
Phase V	Hickman Park	27,000	27,040	4,240	-	-	4,240	22,800
Phase V	Aquatics Center	90,000	90,041	86,574	-	-	86,574	3,467
Phase V	Boykin Road Park	27,000	27,000	-	-	-	-	27,000
Phase V	Eisenhower Park	45,000	45,908	44,405	-	-	44,405	1,503
Phase V	Warren Road Park	31,500	31,506	29,976	-	-	29,976	1,530
Phase V	Brigham Park Tennis Courts	-	24,659	15,407	-	-	15,407	9,252
Phase V	Lucy Craft Laney Museum	200,000	203,036	184,734	-	-	184,734	18,302
Phase V	Recreation, Historic, Cultural and Other Buildings	400,000	405,010	200,298	-	-	200,298	204,712
		<u>\$ 32,984,480</u>	<u>\$ 49,229,245</u>	<u>\$ 42,182,369</u>	<u>\$ 227,218</u>	<u>\$ 56,523</u>	<u>\$ 42,466,110</u>	<u>\$ 6,763,135</u>
Fund Balance 12-31-15		13,070,256						
Current expenditures and project budgets		7,046,876						
Available for project costs		<u>6,023,380</u>						

Augusta Georgia
Report of Projects funded through
Special Purpose Local Option Sales Tax (SPLOST)
Year Approved: 2009
unaudited

SPLOST		Original Cost	Current Cost	Prior	Current	Encumbrances	Total	Balance
Phase	Projects	Estimate	Estimate	Years	Year	as of 12/31/2016	Cost	Project
				Costs	Cost	as of 12/31/2016		Budget
	Construction in Progress							
Phase VI	Webster Detention Center - Phase IIA	\$ 18,000,000	\$ 18,000,000	\$ 17,458,601	\$ 211,386	\$ 117,466	\$ 17,787,452	\$ 212,548
Phase VI	Boathouse Community Facility	450,000	450,000	430,654	-	7,500	438,154	11,846
Phase VI	Lake Olmstead Casino	500,000	500,000	113,535	-	-	113,535	386,465
Phase VI	Lake Olmstead BBQ Pit	100,000	100,000	46,824	-	-	46,824	53,176
Phase VI	Bulter Creek Park	500,000	580,000	578,044	-	-	578,044	1,956
Phase VI	Baurle Boat Ramp	55,000	55,000	44,977	-	7,573	52,550	2,450
Phase VI	Bush Field	8,500,000	8,500,000	5,483,825	1,789,864	130,113	7,403,802	1,096,198
Phase VI	Daniel Field	2,000,000	2,000,000	2,000,000	-	-	2,000,000	-
Phase VI	Program Administration	2,000,000	2,000,000	279,060	8,321	-	287,381	1,712,619
Phase VI	Grading and Drainage Projects	3,600,000	3,600,000	3,491,395	19,714	-	3,511,109	88,891
Phase VI	Marvin Griffin Road	4,000,000	3,361,700	1,350	2,830	105,159	109,339	3,252,361
Phase VI	East Augusta St. & Drainage Imp.	3,200,000	3,900,000	3,738,974	103,079	-	3,842,054	57,946
Phase VI	Berckman Rd. Realignment	400,000	400,000	395,866	-	-	395,866	4,134
Phase VI	Old McDuffie Rd.	672,000	672,000	2,960	2,853	-	5,813	666,188
Phase VI	Hyde Park St. & Drg Imp.	1,600,000	4,500,000	3,612,965	886,945	-	4,499,910	90
Phase VI	Westside Dr. Drg. Imp.	480,000	480,000	-	-	-	-	480,000
Phase VI	Marks Church Road over Raes Creek	800,000	800,000	-	-	-	-	800,000
Phase VI	North Leg over CSX Railroad	800,000	800,000	-	-	-	-	800,000
Phase VI	Berckman Rd. over Raes Creek	800,000	800,000	501,561	281,850	16,578	799,989	11
Phase VI	Scotts Way over Raes Creek	800,000	800,000	-	-	-	-	800,000
Phase VI	Old Waynesboro Rd. over Spirit Creek	800,000	800,000	-	-	800,000	800,000	-
Phase VI	7th Street over Augusta Canal	800,000	800,000	-	-	-	-	800,000
	Storm water Utility Implementation							
Phase VI	Program	2,800,000	2,800,000	2,568,611	231,389	-	2,800,000	(0)
Phase VI	On-Call Emergency Design Services	108,000	108,000	-	-	-	-	108,000
Phase VI	On-Call Emergency Appraisal Services	40,000	40,000	26,400	-	8,400	34,800	5,200
Phase VI	On-Call Emergency Construction Services	800,000	800,000	308,625	93,033	389,184	790,842	9,158
Phase VI	Traffic Sign Upgrade Program	240,000	240,000	29,872	166,307	-	196,179	43,821
Phase VI	Lake Olmstead Dredging	3,200,000	3,200,000	-	-	-	-	3,200,000
Phase VI	Hyde Park (Martin Luther King Drive)	1,000,000	2,400,000	2,278,569	111,589	9,820	2,399,977	23
Phase VI	Rocky Creek Drainage Plan	2,800,000	2,800,000	166,555	-	392,055	558,610	2,241,390
Phase VI	Suburban Forces-Resurfacing	2,400,000	2,400,000	883,399	22,654	-	906,053	1,493,947
Phase VI	Tree Removal, Pruning and Replacement	800,000	1,050,000	1,043,417	-	-	1,043,417	6,583
Phase VI	Sidewalks-Rehab-Replacement	800,000	800,000	576,529	-	-	576,529	223,471
Phase VI	Curb Cuts and Sidewalks	400,000	700,000	614,135	57,555	-	671,689	28,311
Phase VI	Resurfacing - Contracts	2,400,000	2,150,000	928,409	68,091	47,663	1,044,162	1,105,838
Phase VI	General Bridge Rehab and Maintenance	2,400,000	2,400,000	469,880	105,913	1,823,626	2,399,419	581
	Walton Way Signal Phase 2 and							
Phase VI	Streetlight Upgrade	640,000	640,000	-	-	-	-	640,000
Phase VI	Gordon Highway Lighting Upgrade	1,200,000	1,200,000	-	-	-	-	1,200,000
Phase VI	Reynolds Street Signal Improvements	460,000	460,000	1,965	-	-	1,965	458,035
Phase VI	Signal Upgrades	1,000,000	1,000,000	-	-	-	-	1,000,000
	Intersection Safety and Operational							
Phase VI	Initiative	2,040,000	2,040,000	461,465	16,180	-	477,645	1,562,355
Phase VI	Woodbine Road Improvement	1,200,000	-	-	-	-	-	-
	Dover-Lyman Street & Drainage							
Phase VI	Improvement	1,600,000	1,600,000	-	-	-	-	1,600,000
Phase VI	I-20 Eastbound Riverwatch Ramp	1,100,000	1,100,000	302,013	-	331,019	633,032	466,968
Phase VI	15th Street Pedestrian Improvements	800,000	800,000	355,696	-	388,330	744,026	55,974
Phase VI	Administration - Engineering	10,770,000	9,870,000	7,159,907	748,603	-	7,908,510	1,961,490
Phase VI	Garden City Beautification Project	500,000	500,000	156,298	86,675	17,490	260,463	239,537

Augusta Georgia
Report of Projects funded through
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Year Approved: 2009
unaudited

SPLOST		Original Cost	Current Cost	Prior Years	Current Year Cost	Encumbrances	Total	Balance Project
Phase	Projects	Estimate	Estimate	Costs	as of 12/31/2016	as of 12/31/2016	Cost	Budget
Phase VI	Emergency Fleet Replacement - (fire)	9,500,000	9,500,000	6,281,421	-	-	6,281,421	3,218,579
Phase VI	Training Center Infrastructure	2,000,000	2,000,000	-	-	-	-	2,000,000
Phase VI	Public Safety Vehicles	7,500,000	7,500,000	6,759,712	470,183	-	7,229,895	270,105
Phase VI	Library - Main Branch	1,000,000	1,000,000	539,825	125,655	471	665,951	334,049
Phase VI	Library - Maxwell Branch	900,000	900,000	-	-	-	-	900,000
Phase VI	Library - Friedman Branch	600,000	600,000	-	-	133,350	133,350	466,650
	Historic Augusta - Wilson & Larmar							
Phase VI	Historic Sites	125,000	125,000	-	-	-	-	125,000
	The Augusta Theatre District Project -							
Phase VI	Miller Theatre	6,000,000	6,000,000	-	-	-	-	6,000,000
	Pendleton King Park Connectivity							
Phase VI	Improvements	200,000	200,000	-	-	-	-	200,000
Phase VI	Lucy Craft Laney Museum	600,000	600,000	-	-	-	-	600,000
Phase VI	Augusta Museum of History	600,000	600,000	300,000	-	-	300,000	300,000
Phase VI	Jessye Norman School of the Arts	95,000	95,000	95,000	-	-	95,000	-
Phase VI	Imperial Theater	1,000,000	1,000,000	-	250,000	-	250,000	750,000
	Boys & Girls Club - EW Hegler Club							
Phase VI	Renovations	500,000	500,000	-	-	-	-	500,000
Phase VI	Augusta Urban Ministries	175,000	175,000	-	-	-	-	175,000
	Downtown Infrastructure - Downtown							
Phase VI	Development Authority	1,200,000	1,200,000	-	-	-	-	1,200,000
Phase VI	Industrial Infrastructure - RDA	1,200,000	1,200,000	-	-	-	-	1,200,000
	Canal Improvements - Augusta Canal							
Phase VI	Authority	4,170,000	4,170,000	2,400,000	845,000	-	3,245,000	925,000
Phase VI	Municipal Building Renovations	18,000,000	33,500,000	32,113,663	266,019	178,737	32,558,419	941,581
	Municipal Building Renovation - IT							
Phase VI	Building	7,000,000	7,000,000	6,487,662	105,760	16,414	6,609,836	390,164
Phase VI	Green Space - CSRA Land Trust	500,000	500,000	-	-	-	-	500,000
Phase VI	Capital Equipment - Recreation	150,000	150,000	82,326	25,346	7,780	115,452	34,548
Phase VI	Existing Structures Improvements	895,000	530,000	297,582	18,135	7,859	323,576	206,424
Phase VI	Augusta Commons	100,000	100,000	-	-	23,700	23,700	76,300
Phase VI	Dyess Park	800,000	297,000	148,501	-	2,000	150,501	146,499
Phase VI	May Park	150,000	150,000	131,515	-	-	131,515	18,485
Phase VI	Old Government House	200,000	200,000	21,814	-	-	21,814	178,186
Phase VI	Elliot Park	100,000	100,000	36,635	4,260	-	40,895	59,105
Phase VI	Fleming Park	250,000	250,000	14,895	13,989	-	28,884	221,116
Phase VI	Fleming Tennis Center	600,000	675,000	584,808	90,159	-	674,967	33
Phase VI	Augusta Soccer Complex	150,000	150,000	-	-	-	-	150,000
Phase VI	Diamond Lakes Regional Park	1,350,000	1,350,000	898,046	178,073	189,372	1,265,491	84,509
Phase VI	Mc Duffie Woods Park	200,000	200,000	-	-	-	-	200,000
Phase VI	Augusta Golf Course	300,000	300,000	74,980	53,503	10,691	139,175	160,825
Phase VI	H.H. Brigham Park	250,000	775,000	767,586	2,295	-	769,881	5,119
Phase VI	Valley Park	250,000	250,000	6,385	243,153	442	249,980	20
Phase VI	Wood Park	50,000	50,000	-	-	-	-	50,000
Phase VI	Brookfield Park	100,000	100,000	30,697	-	-	30,697	69,303
Phase VI	Eisenhower Park	100,000	100,000	-	-	-	-	100,000
Phase VI	Warren Road Park	150,000	150,000	146,412	-	-	146,412	3,588
Phase VI	Blythe Community Center	500,000	500,000	110,120	375,000	13,504	498,624	1,376
Phase VI	Jamestown Community Center	200,000	200,000	196,250	-	-	196,250	3,750
Phase VI	Augusta Marina	50,000	50,000	42,792	-	-	42,792	7,208
Phase VI	4-H Camp	50,000	50,000	23,717	-	-	23,717	26,283
Phase VI	Tennis Courts Resurfacing	150,000	150,000	124,563	-	23,334	147,896	2,104

Augusta Georgia
Report of Projects funded through
Special Purpose Local Option Sales Tax (SPLOST)
Year Approved: 2009
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 12/31/2016	Encumbrances as of 12/31/2016	Total Cost	Balance Project Budget
Phase VI	Swimming Pool Renovations	900,000	575,000	158,960	23,156	5,401	187,517	387,483
Phase VI	Recreation Master Plan	200,000	200,000	138,270	61,730	-	200,000	-
Phase VI	Recreation Project Administration	1,000,000	1,000,000	569,453	2,000	-	571,453	428,547
Phase VI	Historic Structures	-	503,000	485,593	-	-	485,593	17,407
Phase VI	South Augusta Transit Center	190,000	190,000	-	-	-	-	190,000
	Augusta Public Transit Facilities -							
Phase VI	Renovations	125,000	125,000	76,656	-	-	76,656	48,344
Phase VI	Transit Vehicles	420,000	420,000	-	-	-	-	420,000
Phase VI	Network Assessment Remediation	250,000	250,000	-	-	-	-	250,000
Phase VI	Redundant Fiber Ring	250,000	250,000	-	-	-	-	250,000
Phase VI	Digital Orthophotography	500,000	500,000	298,103	104,404	96,605	499,113	887
Phase VI	Software Application Consolidation	1,000,000	1,000,000	428,842	44,545	91,992	565,380	434,621
Phase VI	Carrie Mays Park CNG Remediation	-	300,000	300,000	-	-	300,000	-
TOTAL		\$ 167,150,000	\$ 182,551,700	\$ 117,685,121	\$ 8,317,195	\$ 5,393,628	\$ 131,395,944	\$ 54,105,756

NOTE:

Collection for SPLOST Phase VI ended March 31, 2016. Project may not begin until funding is available. Agencies that have partnered with Augusta have until March 31, 2018 to complete their projects.

Augusta Georgia
Report of Projects funded through
Special Purpose Local Option Sales Tax (SPLOST)
Year Approved: 2016
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 12/31/2016	Encumbrances as of 12/31/2016	Total Cost	Balance Project Budget
Construction in Progress								
Phase 7	SPLOST Program Administration	\$ 1,100,000	\$ 1,100,000	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 1,097,500
Phase 7	P25 Radio System	15,000,000	15,000,000	-	661	-	661	14,999,339
Phase 7	TAO/TCO software consolidation	3,500,000	3,500,000	-	-	-	-	3,500,000
Phase 7	MDT Replacement	350,000	350,000	-	-	-	-	350,000
Phase 7	911 Renovations	500,000	500,000	-	-	-	-	500,000
Phase 7	Special Operations Precinct	1,300,000	1,300,000	-	-	-	-	1,300,000
Phase 7	Marshal's Operation Center	500,000	500,000	-	-	-	-	500,000
Phase 7	Public Safety Vehicles - (Law Enforcement)	3,000,000	3,000,000	-	-	-	-	3,000,000
Phase 7	New Station 2 - Telfair Street	2,500,000	2,500,000	-	457,000	-	457,000	2,043,000
Phase 7	New Station 3 - Gordon Hwy	2,500,000	2,500,000	-	-	-	-	2,500,000
Phase 7	Emergency Vehicles - Fire	1,200,000	1,200,000	-	-	-	-	1,200,000
Phase 7	Training Center - EOC	500,000	500,000	-	-	-	-	500,000
Phase 7	Fire Station Alerting System	500,000	500,000	-	-	-	-	500,000
Phase 7	Hyde Park St. & Drg Imp.	4,000,000	4,000,000	-	1,505,919	-	1,505,919	2,494,081
Phase 7	On Call Construction	1,650,000	1,650,000	-	126,091	147,439	273,530	1,376,470
Phase 7	Wrightsboro Road Reconstruction	700,000	700,000	-	-	-	-	700,000
Phase 7	East Augusta Road and drainage - Phase III	4,500,000	4,500,000	-	325	-	325	4,499,675
Phase 7	ADA sidewalk rehab & replacement	750,000	750,000	-	271,578	-	271,578	478,422
Phase 7	Machinery and Equipment	250,000	250,000	-	-	-	-	250,000
Phase 7	Rocky Creek Flood Reduction Improvements	450,000	450,000	-	-	-	-	450,000
Phase 7	East Augusta Road and drainage - Phase IV	2,500,000	2,500,000	-	-	-	-	2,500,000
Phase 7	Milling and Resurfacing - Contract/County Forces	250,000	250,000	-	-	-	-	250,000
Phase 7	Grading and Drainage - stormwater	3,700,000	3,700,000	-	-	-	-	3,700,000
Phase 7	On Call Concrete services	2,800,000	2,800,000	-	-	-	-	2,800,000
Phase 7	On Call Patching, pavings & emergency repairs	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Administration - Engineering	800,000	800,000	-	-	-	-	800,000
Phase 7	Fleet Maintenance Facility	500,000	500,000	-	-	-	-	500,000
Phase 7	Existing Facilities upgrades	1,600,000	1,600,000	-	13,794	-	13,794	1,586,206
Phase 7	Animal Services	500,000	500,000	-	-	-	-	500,000
Phase 7	Records Retention Center	2,500,000	2,500,000	-	297,563	-	297,563	2,202,437
Phase 7	JLEC Demolition	1,500,000	1,500,000	-	-	-	-	1,500,000
Phase 7	Public Defender Building	5,000,000	5,000,000	-	5,000,000	-	5,000,000	-
Phase 7	Sports Facilities	1,150,000	1,150,000	-	-	-	-	1,150,000
Phase 7	Swimming Pools	200,000	200,000	-	-	-	-	200,000
Phase 7	ADA, Reforestation & Cemetery Improvements	700,000	700,000	-	-	-	-	700,000
Phase 7	Community Center Improvements	900,000	900,000	-	-	-	-	900,000
Phase 7	Master Plan Implementation	3,500,000	3,500,000	-	-	-	-	3,500,000
Phase 7	Recreation - Administration	375,000	375,000	-	-	-	-	375,000
Phase 7	Public Art Gateway Beautification	500,000	500,000	-	-	-	-	500,000
Phase 7	Augusta Canal Authority	300,000	300,000	-	-	-	-	300,000
Phase 7	Modernize James Brown Arena	6,000,000	6,000,000	-	-	-	-	6,000,000
Phase 7	City of Blythe	1,900,000	1,900,000	-	950,000	-	950,000	950,000
Phase 7	City of Hephzibah	6,500,000	6,500,000	-	3,250,000	-	-	-
Phase 7	Buses	350,000	350,000	-	-	-	-	350,000
Phase 7	Bus Shelters	350,000	350,000	-	-	-	-	350,000
TOTAL		\$ 90,125,000	\$ 90,125,000	\$ -	\$ 11,875,431	\$ 147,439	\$ 8,772,870	\$ 74,852,130

NOTE:
Collection for SPLOST Phase 7 began April 1, 2016.